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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MADAWASKA

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	256	132	388	202	590
10	ATTENDING PUPILS (OCTOBER 2011)	242	126	368	195	563
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	249.0	129.0	378.0 (66%)	198.5 (34%)	576.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	14.6 (17:1)	8.1 (16:1)	13.2 (15:1)	=	35.9	/	39.4	=	.91	X	2036,347	=	1223,030	630,046
B.	GUIDANCE	0.8 (315:1)	0.4 (315:1)	0.9 (225:1)	=	2.1	/	2.0	=	1.05	X	108,401	=	75,122	38,699
C.	LIBRARIANS	0.3 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.8	/	1.0	=	.80	X	39,360	=	20,782	10,706
D.	HEALTH	0.3 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.8	/	1.0	=	.80	X	54,136	=	28,584	14,725
E.	EDUCATION TECHS	2.8 (090:1)	1.4 (090:1)	0.9 (225:1)	=	5.1	/	2.0	=	2.55	X	33,712	=	56,738	29,228
F.	LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.4 (450:1)	=	1.3	/	1.0	=	1.30	X	16,856	=	14,463	7,450
G.	CLERICAL	1.4 (180:1)	0.7 (180:1)	1.1 (180:1)	=	3.2	/	6.5	=	.49	X	202,141	=	65,372	33,677
H.	SCHOOL ADMIN.	0.9 (275:1)	0.5 (275:1)	0.7 (284:1)	=	2.1	/	2.2	=	.95	X	165,684	=	103,884	53,516

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		13,986	7,345
B.	Supplies and Equipment	346	478		130,788	94,883
C.	Professional Development	59	59		22,302	11,712
D.	Instructional Leadership Support	24	24		9,072	4,764
E.	Co- and Extra-Curricular Student	34	114		12,852	22,629
F.	System Administration/Support	220	220		83,160	43,670
G.	Operations & Maintenance	1,013	1,204		382,914	238,994

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	256,028	131,893
B.	Education & Library Technicians	36.00%	25,632	13,204
C.	Clerical	29.00%	18,958	9,766
D.	School Administrators	14.00%	14,544	7,492

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-16,019	-8,253
16	Adjustment for Title I Revenues	-70,316	-36,223

17	TOTALS	2471,874	1359,921
18	E.P.S. RATES	6,539	6,851

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          394.0          194.0          588.0
      OCTOBER 2009         360.0          190.0          550.0
      APRIL 2010           358.0          192.0          550.0
      OCTOBER 2010         351.0          184.0          535.0
      APRIL 2011           355.0          182.0          537.0
      OCTOBER 2011         337.0          176.0          513.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                346.0 +      13.16    X      6,539.00    =      2,348,547.24
      9-12 PUPILS               179.0 +       7.33    X      6,851.00    =      1,276,546.83
      ADULT EDUC. COURSES AT .1    4.3          X      6,851.00    =      29,459.30
      K-8 EQUIV. INSTR. PUPILS    0.500        X      6,539.00    =      3,269.50
      9-12 EQUIV. INSTR. PUPILS    0.000        X      6,851.00    =       0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .4273   147.8    X .15    X      6,539.00    =      144,969.63
      9-12 DISADVANTAGED @ .4273    76.5    X .15    X      6,851.00    =       78,615.23
      K-8 LIMITED ENGLISH PROF.    39.0    X .500    X      6,539.00    =     127,510.50
      9-12 LIMITED ENGLISH PROF.    21.0    X .500    X      6,851.00    =      71,935.50

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT       346.0          X      43.00    =      14,878.00
      9-12 STUDENT ASSESSMENT       179.0          X      43.00    =       7,697.00
      K-8 TECHNOLOGY RESOURCES      346.0          X      98.00    =     33,908.00
      9-12 TECHNOLOGY RESOURCES      179.0          X     296.00    =     52,984.00
      K-2 PUPILS                   118.0    X .10    X      6,539.00    =     77,160.20

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =       0.00
      9-12 SMALL SCHOOL ADJUSTMENT                                =       0.00

OPERATING ALLOCATION                                           4,267,480.93
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %           4,139,456.50

30  ADJUSTED TOTAL OPERATING ALLOCATION                                           4,139,456.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	45,082.27	X	101.10%	=	45,578.17
32	SPECIAL EDUCATION - EPS ALLOCATION					611,471.36
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	236,402.00	X	101.10%	=	239,002.42
35	TRANSPORTATION - EPS ALLOCATION					403,144.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,754.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,376,950.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,516,407.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MADAWASKA				
	11/01/12	NEW ELEM SCHOOL	293,446.00	16,955.56	310,401.56
	05/01/13	NEW ELEM SCHOOL	0.00	18,633.46	18,633.46
42	TOTAL PRINCIPAL & INTEREST		293,446.00	35,589.02	329,035.02
43	APPROVED LEASES FOR 2011-12 - MADAWASKA				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MADAWASKA				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MADAWASKA				0.00
47	TOTAL DEBT SERVICE ALLOCATION				329,035.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,845,442.46

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		+	DEBT ALLOCATION	=	TOWN ALLOCATION	
MADAWASKA	525.0	100.00%	5,845,442.46			0.00		5,845,442.46	
TOTAL	525.0							5,845,442.46	
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			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
MADAWASKA			364,150,000	7.800		2,840,370.00		5,845,442.46	2,840,370.00 100.00% 7.80M
TOTAL			364,150,000			2,840,370.00		5,845,442.46	2,840,370.00 100.00% 7.80M
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,845,442.46	2,840,370.00	3,005,072.46	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,845,442.46	2,840,370.00	3,005,072.46	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							0.00	
59E	LESS MAINECARE SEED - PUBLIC							2,300.42	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							3,002,772.04	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	48.59%	STATE SHARE % =	51.41%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	48.63%	STATE SHARE % =	51.37%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					5,973,466.89			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	222,811.41	209,743.57	0.00	0.00
August	222,811.41	209,743.57	0.00	0.00
September	222,811.41	209,743.58	0.00	0.00
October	222,811.41	209,743.58	0.00	0.00
November	222,811.41	292,731.50	310,401.56	310,401.56
December	222,811.41	226,341.16	0.00	0.00
January	222,811.41	226,341.16	0.00	0.00
February	222,811.41	226,341.16	0.00	0.00
March	222,811.41	216,327.04	0.00	0.00
April	222,811.41	0.00	0.00	0.00
May	222,811.41	0.00	18,633.46	18,633.46
June	222,811.51	0.00	0.00	0.00
Total	2,673,737.02	2,027,056.32	329,035.02	329,035.02